



**Tax Year 2011 Business Equipment and Personal Property Reporting Form**

**Please refer to the attached instructions. Provide property information as of January 1, 2011.**

**Please return your completed and signed form on or before February 15, 2011.**

**Contact Information**

Contact Name  Email

Phone Number     Cell     Fax

**Property Information**

Property ID  Assessment Code  Levy District

**Business Information**

Business Name

Number of Years in Business  Type of Business  Business Area (sq. ft.)

Business Location  Aggregate

**Please provide the requested information if any of the following statements apply**

Business Closed (Date?)  Business/Farm/ Ranch was Sold (To Whom?)

Business/Farm Equipment or Livestock Moved (New Location?)

Additions/Deletions of Buildings or Mobile Homes (Explain.)

Changes in Land Use (Explain.)

**Affidavit of Person Completing This Reporting Form**

I swear, under penalty of false swearing, that I have examined this reporting form (including the accompanying tables and instructions) and, to the best of my knowledge and belief, it is true, correct and complete.

Prepared By  Name of Legal Owner

Preparer's Signature  Business FEIN

Preparer's Phone Number  Owner SSN

Date  Signature

\_\_\_\_\_  
**Tax Year: 2011**  
**OwnerName:**  
\_\_\_\_\_  
**AssessmentCode:**  
**County:**

**This is your form for reporting all business equipment, machinery, livestock and other personal property.** If the statewide aggregate market value of your personal property has been determined to be \$20,000 or less, you may not have received a reporting form from us for a few years. In order to ensure fair and equitable taxation, we need to periodically have all business owners complete and return a personal property reporting form. Your cooperation is appreciated.

**Return the completed and signed form to your local Department of Revenue Office by February 15, 2011. The extension request process has been eliminated however, reporting forms received before March 15, 2011 will not be assessed a penalty. Reporting forms postmarked after March 15, 2011 will be assessed a penalty equal to 20% of the assessed value.** If you have any questions, please call your local DOR office.

**The design of the personal property reporting form has changed:**

- If you have reported equipment in the past, your equipment data will be populated into the appropriate equipment tables on the following pages.
- If you have **not** reported equipment in the past, all of the equipment tables on the following pages will be blank.
- Each reporting form includes all of the equipment reporting tables.
- Depending upon the type of equipment you own you may need to complete more than one of the tables.
- Complete all equipment tables that apply.
- The appendix contains comprehensive information about the types of equipment that should be reported.

**New Business Owners**

All new businesses and first time reporters must fill out this form in its entirety. Please provide all requested information.

**Existing Business Owners**

Businesses that have previously reported personal property will receive an itemized listing of machinery, equipment, and other personal property, as reported the previous year. You only need to make the necessary additions and/or deletions for the current reporting period. **Even if there are no changes, your signed reporting form must be returned to your local Department of Revenue Office.** That will help us to ensure that we do not incorrectly create an estimated assessment and assess a penalty.

**Business Closed or Sold**

Please complete the information on the previous page regarding the closure or

sale of the business. **Even if you no longer own the business, your signed reporting form must be returned to your local Department of Revenue Office.** That will help us to ensure that we do not incorrectly create an estimated assessment and assess a penalty.

**Class 8 personal property** includes agricultural implements & equipment; mining & manufacturing machinery; furniture & fixtures; and all other business equipment.

- If a taxpayer's statewide aggregate market value of class 8 property is \$20,000 or less, then all of that property is exempt from taxation.
- In order for the Department of Revenue to determine if your taxable class 8 property qualifies for this exemption, you must return this reporting form listing all of your equipment.
- If you qualify for this exemption, you will not receive an assessment notice, tax bill, or any other formal notification.
- If you acquire new taxable personal property or expand your business in subsequent years, you are required to report the changes to your local Department of Revenue Office by telephone or in writing.
- The tax rate for class 8 property is 3%.
- Department personnel may visit the business, agricultural operation, or field site to ensure accurate reporting and to answer any questions regarding the valuation and taxation process.

**General Instructions**

- Attached is a list of the personal property items on file for the identified business and owner (if previously reported). Please use the appendix as a guide in entering all appropriate items.
- You may provide an asset listing for your convenience.
- All business equipment even if fully depreciated on your Federal Income Tax Records, must be reported. The acquired/installed cost and acquired year reported on this form should agree with the acquired cost and year reported on your Federal Income Tax return.
- If you operate at more than one location, complete a separate form for each location.
- Sign and date the affidavit including your Social Security # and/or Federal ID # if you have one. Social Security and Federal ID numbers are held strictly confidential by the Montana Department of Revenue.
- **Return the completed and signed form to your local Department of Revenue Office by February 15, 2011.**
- This return is subject to audit by the State of Montana, Department of Revenue.

\_\_\_\_\_ **Tax Year: 2011**  
 \_\_\_\_\_ **OwnerName:**  
 \_\_\_\_\_ **AssessmentCode:**  
 \_\_\_\_\_ **County:**

**Livestock**

Since livestock numbers typically change each year this reporting form does not contain any previously reported livestock numbers.

**Per Capita Fee for Livestock**

- Although there is no property tax on livestock they are still subject to the per capita fees that are prescribed by the Board of Livestock annually and assessed against all livestock, which includes cattle, sheep, swine, goats, horses, mules, asses, llamas, alpacas, bison, ostriches, rheas, emus, and domestic ungulates.
- The fee is used to pay the expenses of protecting the livestock industry of the state from theft, disease, and predators.
- The per capita fees will be billed by the Department of Revenue in November each year.
- This fee is billed separately from any property tax.
- Livestock owners are required to report the number of livestock owned as of February 1 on this reporting form.

**Please Note**

The following livestock is not subject to the per capita fees: fox, bobcat, coyote, mink, beaver, chinchilla, ferret, rabbit, or other fur-bearing animals.

Description	Number Owned February 1st
5001 – All Horses & Mules	9 months & older
5002 – All Cattle & Yaks	9 months & older
5003 – All Bison	9 months & older
5006 – All Sheep	9 months & older
5007 – All Swine	3 months & older
5008 – All Goats	9 months & older
5009 – All Poultry	
5010 – All Bees report number of hives or boards	
5011 – All Domestic Ungulates <i>This category includes all deer, elk, antelope, water buffalo, musk-oxen, caribou, wild sheep &amp; mountain goats.</i>	9 months & older
5012 – All Ratites <i>This category includes all ostrich, rhea &amp; emu.</i>	9 months & older
5013 – All Llamas & Alpacas	9 months & older

**Important Reminder**

Changes in livestock numbers and/or ownership that occur after February 1st cannot be adjusted at the time of billing.

**Report the total value of Supplies on Hand January 1, 2011. Value \$ \_\_\_\_\_**

**Supplies** are those consumable materials used in the conduct of business but not intended for sale or lease. Examples include but are not limited to, office supplies (paper, toner cartridges, etc), restaurant and bar supplies (napkins, disposable dishes, etc), cleaning supplies, shop supplies, doctor/dentist supplies, motel/hotel supplies (paper products, personal soaps, etc), beauty and barbershop supplies (dyes, caps, etc)

**Report the number of items in your professional library January 1, 2011. Number of items \_\_\_\_\_**

**Professional Libraries** include law, medical, account, and parts books, or instructional videos.

\_\_\_\_\_  
Tax Year: 2011  
OwnerName:  
\_\_\_\_\_  
AssessmentCode:  
County:

**Furniture, Fixtures, and Miscellaneous Equipment**

\*Refer to Appendix 1 for instructions on reporting additional equipment in this table.  
Mark delete beside items you no longer own. Enter quantity as of January 1, 2011.

Delete	For Dept Use Only	Quantity		Description	Acquired	
		Curr	Prev		Year	Cost

\_\_\_\_\_ Tax Year: 2011  
 \_\_\_\_\_ OwnerName:  
 \_\_\_\_\_ AssessmentCode:  
 \_\_\_\_\_ County:

**Lease & Rental Equipment**

\*Refer to Appendix 2 for instructions on reporting additional equipment in this table.  
 Mark delete beside items you no longer own. Enter quantity as of January 1, 2011.

Delete	For Dept Use Only	Meets Lease/Rental Criteria	Lease/Rental	Quantity		Description	Acquired		
				Curr	Prev		Year	Cost Each	Total Cost

\_\_\_\_\_ Tax Year: 2011  
 \_\_\_\_\_ OwnerName:  
 \_\_\_\_\_ AssessmentCode:  
 \_\_\_\_\_ County:

**Farm and Ranch Equipment**

\*Refer to Appendix 3 for instructions on reporting additional equipment in this table.  
 Mark delete beside items you no longer own. Enter quantity as of January 1, 2011.

Delete	For Dept Use Only	Page	Quantity		Description	Year New	Make	Model	Weight	Serial #	# of ROWS, Size, etc.	Acquired	
			Curr	Prev								Year	Cost

\_\_\_\_\_  
Tax Year: 2011  
OwnerName:  
\_\_\_\_\_  
AssessmentCode:  
County:

**Heavy Equipment**

\*Refer to Appendix 4 for instructions on reporting additional equipment in this table.  
Mark delete beside items you no longer own. Enter quantity as of January 1, 2011.

Delete	For Dept Use Only	Description/Options	Year New	Make	Model or Size	Company ID #	Serial #	SM Plate #	Acquired	
									Year	Cost

\_\_\_\_\_ **Tax Year: 2011**

\_\_\_\_\_ **OwnerName:**

\_\_\_\_\_ **AssessmentCode:**

\_\_\_\_\_ **County:**

**Manufacturing & Mining Equipment**

\*Refer to Appendix 5 for instructions on reporting additional equipment in this table.

Mark delete beside items you no longer own. Enter quantity as of January 1, 2011.

Delete	For Dept Use Only	Quantity		Description	Year New/ Manuf	Acquired Year	Installed Cost
		Curr	Prev				

\_\_\_\_\_  
Tax Year: 2011  
\_\_\_\_\_  
OwnerName:  
AssessmentCode:  
County:

**Oil and Gas Equipment**

\*Refer to Appendix 6 for instructions on reporting additional equipment in this table.

\_\_\_\_\_  
\_\_\_\_\_  
**Tax Year: 2011**  
**OwnerName:**  
**AssessmentCode:**  
**County:**

**Equipment/Livestock Owned by and Taxable to Others**

\*Refer to Appendix 7 for instructions on reporting additional equipment in this table.